



3015 (02-09-04)

ANNUAL REPORT

OF

Name: OOSTBURG MUNICIPAL WATER UTILITY

Principal Office: 215 NORTH 8TH STREET
OOSTBURG, WI 53070

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OOSTBURG MUNICIPAL WATER UTILITY**Utility Address:** 215 NORTH 8TH STREET
OOSTBURG, WI 53070**When was utility organized?** 3/7/1937**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KIM SIMMELINK**Title:** CLERK-TREASURER**Office Address:**215 NORTH 8TH STREET
OOSTBURG, WI 53070**Telephone:** (920) 564 - 3214**Fax Number:** (920) 564 - 3596**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53081**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53081**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 4/14/1999**Period covered by most recent audit:** December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROGER OONK**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**215 NORTH 8TH STREET
OOSTBURG, WI 53070**Telephone:** (920) 564 - 3844**Fax Number:** (920) 564 - 3596**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR RON JOOSSE, COMMISSIONER

MR JOHN NYENHUIS, COMMISSIONER

MR ALLEN WRUBBEL, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	236,846	223,074	1
Operating Expenses:			
Operation and Maintenance Expense (401)	52,056	64,462	2
Depreciation Expense (403)	42,652	41,633	3
Amortization Expense (404)	0	0	4
Taxes (408)	39,343	41,040	5
Total Operating Expenses	134,051	147,135	
Net Operating Income	102,795	75,939	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	102,795	75,939	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,191	2,023	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,191	2,023	
Total Income	106,986	77,962	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	106,986	77,962	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,815	46,933	13
Amortization of Debt Discount and Expense (428)	1,514	1,515	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	6,628	7,549	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	52,957	55,997	
Net Income	54,029	21,965	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	273,629	251,664	19
Balance Transferred from Income (433)	54,029	21,965	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	327,658	273,629	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Money market account	4,191	4
Total (Acct. 419):	4,191	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	236,846	0	0	0	236,846	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	236,846	0	0	0	236,846	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,425,167	2,314,382	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	233,227	190,961	2
Net Utility Plant	2,191,940	2,123,421	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(133)	48,949	8
Temporary Cash Investments (132)	6,591	54,247	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	113,217	102,387	11
Other Accounts Receivable (143)	128	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	104,000	96,513	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	223,803	302,096	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,288	17,803	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	3,214	20
Total Deferred Debits	16,288	21,017	
Total Assets and Other Debits	2,432,031	2,446,534	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	331,580	331,580	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	327,658	273,629	23
Total Proprietary Capital	659,238	605,209	
LONG-TERM DEBT			
Bonds (221)	835,000	890,000	24
Advances from Municipality (223)	122,238	146,313	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	957,238	1,036,313	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,600	1,396	28
Payables to Municipality (233)	71,703	168,086	29
Customer Deposits (235)			30
Taxes Accrued (236)	38,192	39,720	31
Interest Accrued (237)	11,046	11,703	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	122,541	220,905	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	693,014	584,107	38
Total Liabilities and Other Credits	2,432,031	2,446,534	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,425,167	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,425,167	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	233,227	0	0	0	9
Total Accumulated Provision	233,227	0	0	0	
Net Utility Plant	2,191,940	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	190,961				190,961	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,652				42,652	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,914				1,914	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	44,566	0	0	0	44,566	13
Debits during year						14
Book cost of plant retired	2,300				2,300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,300	0	0	0	2,300	19
Balance End of Year	233,227	0	0	0	233,227	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.89%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	1,514	428	16,288	1
Total			16,288	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	331,580	1
Changes during year (explain):		
		2
Balance end of year	331,580	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water System Refunding Revenue Bonds	02/01/1994	10/01/2009	5.03%	835,000	1
Total Bonds (Account 221):				835,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Tower Loan-Oostburg State Bank	09/15/1993	05/15/2003	4.75%	122,238	1
Total for Account 223				122,238	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	39,720	1
Accruals:		
Charged water department expense	39,343	2
Charged electric department expense		3
Charged sewer department expense	514	4
Other (explain):		
NONE		5
Total Accruals and other credits	39,857	
Taxes paid during year:		
County, state and local taxes	39,720	6
Social Security taxes	1,387	7
PSC Remainder Assessment	278	8
Other (explain):		
NONE		9
Total payments and other debits	41,385	
Balance end of year	38,192	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water System Refunding Revenue Bonds	11,341	44,815	45,365	10,791	1
Subtotal	11,341	44,815	45,365	10,791	
Advances from Municipality (223)					
Tower Loan-Oostburg State Bank	362	6,628	6,735	255	2
Subtotal	362	6,628	6,735	255	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	11,703	51,443	52,100	11,046	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	584,107	0	0	0	0	584,107	1
Add credits during year:							
For Services	17,525					17,525	2
For Mains	75,382					75,382	3
Other (specify):							
Hydrants	16,000					16,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	693,014	0	0	0	0	693,014	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	113,217	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	113,217	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Miscellaneous	128	11
Total (Acct. 143):	128	
Receivables from Municipality (145):		
Delinquent water bills placed on tax roll	2,520	12
1998 public fire protection	91,444	13
Water hookup fees collected	2,600	14
1998 joint operating costs due from sewer department	4,750	15
Sewer expenses paid by water	2,686	16
Total (Acct. 145):	104,000	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
Sewer billing collections due sewer department	70,443	20
Other	1,260	21
Total (Acct. 233):	71,703	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,369,774	0	0	0	2,369,774	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	212,094	0	0	0	212,094	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	638,560	0	0	0	638,560	6
Other (specify):					0	7
Average Net Rate Base	1,519,120	0	0	0	1,519,120	
Net Operating Income	102,795	0	0	0	102,795	8
Net Operating Income as a percent of						
Average Net Rate Base	6.77%	N/A	N/A	N/A	6.77%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	331,580	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	300,643	3
Other (Specify):		4
Total Average Proprietary Capital	632,223	
Net Income		
Net Income	54,029	5
Percent Return on Proprietary Capital	8.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

12 services were placed in use during 1998

4. Estimated changes in revenues due to rate changes.

A 3% rate increase was granted effective the third quarter of 1997. The increased rates were used starting with the 1Q 1998 bills.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

3% rate increase granted to be used anytime after 9-15-97.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 30, 1999

Mr. Kim Simmelink, Clerk Treasurer
Oostburg Municipal Water Utility
215 North 8th Street
Oostburg, WI 53070-1246

1998 Analytical Review DWCCA-4430-PJL

Dear Mr. Simmelink:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 30 1999 letters.doc

cc: Mr. Ron Joosse

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		234,192	1
Total Sales of Water		234,192	
Other Operating Revenues			
Forfeited Discounts (470)		308	2
Other Water Revenues (474)		2,346	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,654	
Total Operating Revenues		236,846	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		37,164	5
General Operating Expenses (680-690)		14,892	6
Total Operation and Maintenance Expenses		52,056	
Other Operating Expenses			
Depreciation Expense (403)		42,652	7
Amortization Expense (404)			8
Taxes (408)		39,343	9
Total Other Operating Expenses		81,995	
Total Operating Expenses		134,051	
NET OPERATING INCOME		102,795	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	808	49,080	106,032	4
Commercial	123	11,307	19,741	5
Industrial	3	12,526	12,213	6
Total Metered Sales to General Customers (461)	934	72,913	137,986	
Private Fire Protection Service (462)	1		433	7
Public Fire Protection Service (463)	1		91,444	8
Other Sales to Public Authorities (464)	11	2,614	4,329	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	947	75,527	234,192	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	91,444	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	91,444	
Forfeited Discounts (470):		
Customer late payment charges	308	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	308	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,322	7
Other (specify):		
Other	24	8
Total Other Water Revenues (474)	2,346	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	15,263	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,408	3
Chemicals (630)		4
Supplies and Expenses (640)	2,447	5
Repairs of Water Plant (650)	8,046	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	37,164	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,872	8
Office Supplies and Expenses (681)	248	9
Outside Services Employed (682)	4,410	10
Insurance Expense (684)	1,595	11
Employees Pensions and Benefits (686)	5,306	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	461	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	14,892	
Total Operation and Maintenance Expenses	52,056	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		38,192	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		514	2
Net property tax equivalent		37,678	
Social Security		1,387	3
PSC Remainder Assessment		278	4
Other (specify): NONE			5
Total tax expense		39,343	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209634				3
County tax rate	mills		6.461256				4
Local tax rate	mills		6.237285				5
School tax rate	mills		10.369551				6
Voc. school tax rate	mills		1.697353				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.975079				10
Less: state credit	mills		1.639378				11
Net tax rate	mills		23.335701				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.237285				14
Combined School Tax Rate	mills		12.066904				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.304189				17
Total Tax Rate	mills		24.975079				18
Ratio of Local and School Tax to Total	dec.		0.732898				19
Total tax net of state credit	mills		23.335701				20
Net Local and School Tax Rate	mills		17.102692				21
Utility Plant, Jan. 1	\$	2,314,382	2,314,382				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,314,382	2,314,382				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,314,382	2,314,382				26
Assessment Ratio	dec.		0.964873				27
Assessed Value	\$	2,233,085	2,233,085				28
Net Local & School Rate	mills		17.102692				29
Tax Equiv. Computed for Current Year	\$	38,192	38,192				30
Tax Equivalent per 1994 PSC Report	\$	34,383					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	38,192					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	325		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	8,714		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	9,039	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	24,067		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,398		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,551		20
Total Pumping Plant	174,016	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	11,474		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			325	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			8,714	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	9,039	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			24,067	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			143,398	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,551	20
Total Pumping Plant	0	0	174,016	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			11,474	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	444,762		26
Transmission and Distribution Mains (343)	1,234,293	75,382	27
Fire Mains (344)	0		28
Services (345)	222,517	14,925	29
Meters (346)	62,248	5,396	30
Hydrants (348)	128,186	16,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,103,480	111,703	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	12,379	1,382	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,468		38
Other Tangible Property (390)	0		39
Total General Plant	27,847	1,382	
Total utility plant in service directly assignable	2,314,382	113,085	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,314,382	113,085	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			444,762	26
Transmission and Distribution Mains (343)			1,309,675	27
Fire Mains (344)			0	28
Services (345)			237,442	29
Meters (346)	2,300		65,344	30
Hydrants (348)			144,186	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,300	0	2,212,883	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			13,761	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			15,468	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	29,229	
Total utility plant in service directly assignable	2,300	0	2,425,167	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,300	0	2,425,167	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,267	6,267	1
February			5,559	5,559	2
March			5,986	5,986	3
April			6,277	6,277	4
May			7,510	7,510	5
June			7,655	7,655	6
July			9,795	9,795	7
August			8,318	8,318	8
September			7,919	7,919	9
October			6,679	6,679	10
November			6,260	6,260	11
December			6,308	6,308	12
Total for year	0	0	84,533	84,533	
Less: Measured or estimated water used in main flushing and water treatment during year				379	13
Less: Other utility use				205	14
Other utility use explanation:					15
Main breaks, hydrant flushing					
Water pumped into distribution system				83,949	16
Less: Water sold				75,527	17
Losses and unaccounted for				8,422	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				554	21
Date of maximum: 7/13/1998					22
Cause of maximum:					23
dry weather, heavy sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				91	24
Date of minimum: 2/5/1998					25
Total KWH used for pumping for the year				139,100	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
324 NORTH 9TH STREET	BH028	275	10	110,000	Yes	1
513 CENTER AVENUE	BH029	360	12	112,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 1	WELL NO 1A	WELL NO 2	1
Location	324 NORTH 9TH STREET	324 NORTH 9TH STREET	513 CENTER AVENUE	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	AURORA	BYRON JACKSON	5
Year Installed	1969	1993	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	400	420	430	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTORS	BYRON JACKSON	9
Year Installed	1969	1993	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	30	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
Year constructed	1937	1992	5
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	6
Elevation difference in feet (See Headnote 3.)	10	143	7
Total capacity in gallons	60,000	250,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,734	0	0	0	2,734	1
M	D	6.000	29,435	0	0	0	29,435	2
P	D	6.000	3,557	0	0	0	3,557	3
M	D	8.000	9,497	0	0	0	9,497	4
P	D	8.000	15,875	1,850	0	0	17,725	5
M	D	10.000	1,531	0	0	0	1,531	6
P	D	10.000	4,670	1,790	0	0	6,460	7
P	D	12.000	431	0	0	0	431	8
Total Within Municipality			67,730	3,640	0	0	71,370	
Total Utility			67,730	3,640	0	0	71,370	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	5	0	0	0	5		1
M	0.750	368	0	0	0	368		2
P	1.000	1	0	0	0	1		3
M	1.000	450	35	0	0	485	75	4
M	1.250	4	0	0	0	4		5
M	1.500	6	0	0	0	6		6
M	2.000	7	0	0	0	7		7
M	4.000	2	0	0	0	2		8
P	4.000	2	0	0	0	2		9
P	6.000	1	0	0	0	1		10
M	6.000	1	0	0	0	1		11
Total Utility		847	35	0	0	882	75	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	953	96	103	0	946	120	1
1.000	23	0	6	0	17	0	2
1.500	3	0	0	0	3	0	3
2.000	9	1	0	0	10	1	4
3.000	2	0	0	0	2	0	5
Total:	990	97	109	0	978	121	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	813	110	2	2	7	12	946	1
1.000	2	10	1	2	0	2	17	2
1.500	1	0	0	2	0	0	3	3
2.000	0	5	1	3	0	1	10	4
3.000	0	0	0	2	0	0	2	5
Total:	816	125	4	11	7	15	978	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	120	8			128	2
Total Fire Hydrants	120	8	0	0	128	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	128
Number of distribution system valves end of year:	239
Number of distribution valves operated during year:	135

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650: Well pump & booster pump starters were maintained in 1997.

Account 682: Mapping of water mains done in 1998.

Water Mains (Page W-15)

Mains were installed and paid for by developer. Costs were obtained from the developer.

Water Services (Page W-16)

Services were installed and financed by developer. Costs were obtained from the developer.

Hydrants and Distribution System Valves (Page W-18)

Hydrants were installed and financed by developer. Costs were obtained from the developer.
